

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Charles DelGrande  
DOCKET NO.: 03-25121.001-R-1  
PARCEL NO.: 14-30-403-087-0000

The parties of record before the Property Tax Appeal Board are Charles DelGrande, the appellant, by attorney Martha Jane Lavelle of Finkel, Marwick & Colson, Chicago, and the Cook County Board of Review.

The subject property consists of a 5,309 square foot parcel improved with a four-year-old, two-story style single-family dwelling of masonry construction containing 3,978 square feet of living area and located in Lake View Township, Cook County. Amenities include three full baths, one half-bath, a full basement, air conditioning, and a fireplace.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered assessment data detailing eleven suggested comparable properties located in the same coded assessment neighborhood as the subject, seven of which are on the same street and block as the subject. These properties consist of two-story or three-story style single-family dwellings of masonry construction from four to ten years old. All of the comparable dwellings contain two or three full baths, half baths, basements, air conditioning, fireplaces and nine have garages. The comparables range in size from 2,578 to 4,932 square feet of living area and have improvement assessments ranging from \$17.09 to \$22.56 per square foot of living area. Counsel asserted that the subject and comparables one and two were constructed by the same builder. Further, counsel argued that the entire block containing the subject and comparables numbered five through eleven were built at the same time by the same construction company. A copy of the subject's 2003 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	20,386
IMPR.:	\$	75,600
TOTAL:	\$	95,986

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$153,580, or \$38.60 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing the subject. The board of review contends that the subject's sale in April 2002 for a price of \$1,800,000 is controlling in the matter of its assessment. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Property Tax Appeal Board finds that the appellant submitted eleven properties as comparable to the subject. In contrast, the Board finds that the board of review failed to address the appellant's inequity argument with documentation or testimony supportive of the subject's current assessment. The Board finds that the appellant's comparable properties bear very strong similarities to the subject in most aspects. Accepted assessment theory suggests that as building size increases the value per square foot decreases, all other things being equal. The appellant's comparable properties have improvement sizes ranging from 2,578 to 4,932 square feet with assessments ranging from \$17.09 to \$22.56 per square foot of living area. The Board finds that 3,978 square foot subject has a per square foot improvement assessment of \$38.60, which is contrary to accepted assessment theory and is significantly above the range established by the comparable properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.